Alberta Government

Petroleum Plaza – North Tower
7th Floor, 9945 – 108 Street
Edmonton, Alberta T5K 2G6
Canada
www.alberta.ca

GAS ROYALTY OPERATIONS INFORMATION BULLETIN January 2014

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PLEASE ENSURE YOUR PRODUCTION ACCOUNTANTS RECEIVE A COPY OF THIS DOCUMENT

PRICING, ROYALTY RATES AND TRANSPORTATION INFORMATION

A. For Pricing, Royalty Rates and Transportation Information for November 2013, refer to the Information Letter.

The monthly default sulphur price for November 2013 is $30.02.

Annual Sulphur Default Price

2008	2009	2010	2011	2012
$297.38	$5.83	$44.69	$116.36	$98.02

B. NOTICES

Allowable Cost (AC) and Sulphur Corporate Average Price Calculation (VA3) Submissions for Production Year 2013

This is a reminder for royalty clients that Allowable Cost (AC1, AC2, AC3 and AC5) and Annual Corporate Average Price Calculation - Sulphur (VA3) submissions for the 2013 production year are due on the following dates:

Form Type	Due Date	Penalty
AC1	March 01, 2014	-
VA3	April 15, 2014	$1,000/One time only
AC2	April 30, 2014	$100/Form/Month upon due date to a maximum of $600
AC3	May 15, 2014	-
AC5	May 15, 2014	$100/Form/Month upon receipt to a maximum of $600

All allowable cost submissions (initial and amended filings for current and prior production years) by Facility Cost Centre (FCC) operators are required to be completed on Petrinex. It is mandatory for operators to submit their capital and operating costs (AC2) and for custom users to submit their custom processing fees (AC5) on Petrinex. A reallocation of capital and/or operating costs (AC3) is optional. Even though submissions remain voluntary for non-operators, they are strongly encouraged to use Petrinex to submit and retrieve their AC3 and AC5 data.

Annual allowable cost submissions are processed nightly except during an invoice run cycle. New facility cost centre set-ups are processed within four (4) hours of receipt if received in the

morning, with an overnight turnaround if received in the afternoon. Processing of new facility cost centre set-ups continue during an invoice run cycle.

The business rules and submission method for VA3 submissions remain the same with notification from the department informing clients that their submissions have been processed. Sulphur Corporate Average Price submissions are processed as they are received, except during an invoice run cycle.

The department encourages timely submissions to allow sufficient turnaround time for corrections. The font size on faxed forms must be 10 pt or greater and should not be bold. Penalties will apply where valid system acceptable submissions are not received by the filing deadline. Barring the department's responsibility, inability to submit annual cost submissions on Petrinex and/or illegible script will not reverse a penalty once imposed.

If you have any questions regarding this, please contact your Volumetric & Cost Reporting portfolio representative, as identified in Section F of this bulletin.

Capital and Operating Cost Allowance Filing - Expected AC2 Reports on Petrinex

The Crown deducts allowances for costs incurred and paid in Alberta for compressing, gathering and processing its royalty share of gas and gas products. Annual capital and operating cost allowances are combined on the AC2-V4 with an ability to allocate these cost allowances among working interest owners and multiple delivery facilities. The FCC operator, on record at year end, is responsible for filing the AC2-V4.

The Expected AC2 Report identifies the FCC operator as of a specific date and is generated to help FCC operators in verifying their status as well as the effective date. It also identifies whether a valid AC2 was submitted for a production year.

The Expected AC2 Report is grouped by an Alberta Energy Regulator (AER) Facility and related FCC. The report displays the following:

- Facility ID and Facility Name
- FCC ID and FCC Name
- "Y"(yes) and "N"(no) Indicators to identify whether or not the FCC is fully depreciated
- The FCC Operator Effective Date
- "Y"(yes) and "N"(no) Indicator to determine whether or not an AC2 was submitted for the production year
- All consolidated/amalgamated companies have been included within this report, where applicable.

The information in the report reflects the department's records as of the file preparation date and does not reflect submissions subsequently received and/or processed. Any submission (AC1, AC2, Invoice Consolidation Concurrence – ICC1, etc.,) that is processed after the report date is not shown. Please note that absence of a company name or FCC from these reports is not an acceptable reason to waive a penalty once assessed.

The Expected AC2 Report is available in PDF, TXT and CSV formats and is generated weekly during the Gas Cost Allowance reporting season. Expected AC2 reports will be available on Petrinex weekly, from the first week of February 2014 to the last week of May 2014.

If you are not the operator of the FCC identified on the report, please submit a Facility Cost Centre Set-Up/Change (AC1-V2) identifying the change in operator and its effective date. An AC1 submission identifying an FCC change in operator is due on or before the last day of the month following the production month in which the change occurred.

Please note that FCCs that are shut-in or terminated for an entire production year will not appear on the report. Operators of fully depreciated (zero remaining useful life) FCCs remain responsible for AC2-V4 submissions. Submissions are required to ensure the department has correctly identified Capital and Operating Cost Allowance allocations to working interest owners and/or other delivery facilities as well as Custom Processing Adjustment Factors for the FCC.

AC2-V4 submissions filed on Petrinex can be entered online or by batch. If a system acceptable AC2-V4 submission is not received and processed by the filing deadline (April 30th of the year following the production year to which it relates), a penalty will be assessed.

The deadline for filing an AC2-V4, for the production year 2013, is April 30, 2014.

For access to or use of Petrinex, contact the Petrinex Service Desk at 1-800-992-1144.

Custom Processing Allowance Fees Paid – Expected AC5 Reports on Petrinex

Royalty clients that have incurred and paid for compressing, gathering and/or processing gas and gas products on a fee-for service basis, in Alberta, are required to submit an AC5-V4 to the department by May 15th of the year following the production year to which it relates. This includes custom processing fees associated with freehold, purchased, and out-of-province volumes. The Expected AC5 Report provides a complete list of the Alberta Energy Regulator (AER) facilities and related Facility Cost Centres (FCCs) where the operator has allocated custom user volumes to the royalty client in Parts 6 and 10 (Custom Processing Adjustment Factor) of a Capital & Operating Cost Allowance AC2-V4 submission.

This report is generated to help royalty clients in identifying the AER facilities and FCCs that require the royalty client to file an AC5-V4. The information in the report identifies the department's records as of the file preparation date and does not reflect submissions subsequently received and/or processed.

The Expected AC5 Report is grouped by AER Facility and related FCC. The report displays the following:

- FCC ID, FCC Name & FCC Type

- Operator ID and Name allocating custom user volumes

- Allocated Custom Processing (CP) volumes in 10^3m^3
  In addition, as of the report generation date, there are "Y" (yes) and "N" (no) indicators for the previous and current production years that identify whether:
- the department has received a valid AC5 submission for the royalty client and
- the AER facility has been reported on the AC5 submission.

If a system acceptable AC5-V4 submission is not received and processed by its filing deadline (May 15th of the year following the production year to which it relates) it is subject to penalty charges upon receipt. Please note that the absence of a company name or an FCC from these reports will not be an acceptable reason for a waiver of penalty.

The Expected Custom Processing Fees Paid (AC5) report is available in PDF, TXT and CSV formats. The Expected AC5 report will be available on Petrinex weekly from the first week of February 2014 to the last week of May 2014.

Operators of FCCs must use Petrinex to retrieve the report. Non-operators and other royalty clients that currently submit and receive hard documents will continue to receive the Expected AC5 report by mail. Electronic filers are required to submit their Allowable Cost forms via Petrinex.

The deadline for filing an AC5-V4, for the production year 2013, is May 15, 2014.

If you have any questions, please contact your Volumetric & Cost Reporting portfolio representative as identified in Section F of this bulletin.

For access to or use of Petrinex, contact the Petrinex Service Desk at 1-800-992-1144.

C. MONTHLY INFORMATION

November 2013 Royalty Due February 28

- **Royalty clients are to remit the total amount payable shown on the February 2014 Statement of Account by February 28, 2014.** If the amount payable includes accrued current period interest, the interest has only been accrued to the statement issue date. Clients must also include the additional interest that has accrued from the statement issue date to the date of payment, using the per diem amount provided.

- **The February 2014 Statement of Account shows your amount payable as of the Statement issue date. It includes any outstanding balances from your previous statement, your November 2013 invoice amount and any applicable current period interest charges. It also identifies refunds resulting from overpayments.**

- Current period interest will not be charged on current invoice charges for the production month of November 2013 if it is paid in full by February 28, 2014.

- Current period interest will accrue on any overdue charges commencing the first day after the due-date until it is paid in full.

  Note: If the due date falls on a non-business day, the next business day will apply as the due date *except for the month of March due to the Government of Alberta's fiscal year end.* In this situation, the due date will apply previous to the non-business day as the due date.

- Cheques are payable to the Government of Alberta.

December 2013 VA4 Due February 15

The VA4 forms for the production month of December 2013 are due in the department offices by February 15, 2014.

Note: If the due date falls on a non-business day, the next business day will apply as the due date for VA4 forms.

Petrinex Deadline Submissions

The Petrinex deadline for SAF, OAF, and Volumetric submissions are posted on the Petrinex website "Reporting Calendars" under Calendars. ***Changes to this calendar will be posted on the Petrinex website home page in "Broadcast Messages."***

Interest Rate January 2014

Alberta Energy's interest rate for January is 4.00%.

October Provisional Assessment Charge

The summary of Provisional Assessment Charges for all production periods in the October 2013 billing period was:

First Time Provisional Assessment	Reversals of Provisional Assessments (Net)	Net Provisional Assessment
$32,647,193.54	($884,083.02)	$31,763,110.52

October Penalty Charges

The penalty table below shows at the form level, the total penalty charges and reversals, for the October 2013 billing period.

Forms	Penalty Charges	Penalty Reversals	Net Penalty Charges for 2013/10
AC2	$93,600	($15,000)	$78,600
AC4	$100	$0	$100
AC5	$1,800	$0	$1,800
NGL1	$0	$0	$0
VA2	$0	$0	$0
VA3	$0	$0	$0
VA4	$0	$0	$0
Total	**$95,500**	**($15,000)**	**$80,500**

Production Allocation Discrepancy (PAD) Potential Royalty Impact

As of the October 2013 billing period, the potential royalty dollar impact is estimated as $8.2 million, distributed as follows by production year:

2011	2013
$5.8 million	$2.4 million

NOTE: These values are not intended to show that Crown royalty has been understated but do illustrate the consequences of incorrect reporting.

Well Event Measured Depth Determination Letter

The department has issued a "Well Event Measured Depth Determination Letter" under the Report Package DOE – Gas to facility operators via Petrinex on January 1, and January 15, 2014. This letter shows the confirmed Measured Depth (MD) of each active well event that will be used to calculate the Depth Factor (DF) of the quantity component rate under the Alberta Royalty Framework formula. A well event that is not listed on the letter and does not have a confirmed MD will receive a DF of 1. When the changes to the MD are confirmed by the department, a letter is issued to a facility operator who reports changes through Petrinex to well event attributes affecting MD. All changes to the MD are applied on a go forward basis only. Facility operators are advised to submit well event attribute changes by the last day of the calendar month in order for timely determination of MD.

NGDDP Confidential Wells

Wells designated as "confidential" will be reviewed prior to the removal of the "confidential" status, if the directional surveys and completion reports are provided to the department. Please send directional surveys and completion reports to GasRoyaltyPrograms@gov.ab.ca

If you have any questions, please contact Joyce Chen at 780-427-1550.

D. INFRASTRUCTURE DATA CHANGES

Client ID Listing

The BA Identifiers Report is a directory of Business Associate (BA) names, codes, status (e.g. struck, active, amalgamated, etc.), status effective dates, and effective August 2004, includes Working Interest Owner (WIO) role start/end dates.

This report is also published daily on the Petrinex website.

The Department reminds Business Associates to review their WIO role to ensure that the start and end dates are reflected correctly. If the BA does not have an active WIO role, the operators cannot allocate volumes to the BA for the relevant production periods through the SAF/OAF allocations.

- If a BA has a WIO role, then that BA can receive SAF/OAF allocations from the WIO role start date forward.
- If a BA has a WIO role with an end date, then they can only receive SAF/OAF allocations from the WIO role start date until the end date. Any SAF/OAF allocations after the end date will be rejected.
- If a BA does not have a WIO role start date, then that BA cannot receive SAF/OAF allocations.

Please contact Client Registry at 780-422-1395, if you have any questions regarding the information supplied on this listing.

Client Status Changes

Clients must ensure that all royalty documents are completed using only valid client names and IDs. It is critical that royalty clients use current legal client names and their appropriate IDs on all documents to ensure accurate royalty calculation and to prevent provisional assessment and penalties. Rejects will occur when invalid IDs are used.

If you require information regarding client names or IDs, please contact Client Registry at 780-422-1395.

Nova Tolls - Multiple Gas Reference Prices

Royalty information related to the implementation of the Factor Model negotiated with industry for determining Multiple Gas Valuation Prices is provided on the Natural Gas website's Royalty Related Information page under Facility Royalty Trigger Factors and Meter Station Ties.

E. REMINDERS

AC2 Reporting Post 2008

Due to the change from the Corporate Effective Royalty Rate (CERR) reporting to the Facility Effective Royalty Rate (FERR) reporting, it is necessary to ensure the matching principle for eligible costs is followed.

If a client discovers that they have missed a capital cost from a previous reporting year, the correct reporting is to file an amended AC2 to record the cost in the year that the cost was incurred and paid.

For instance, if during 2013 it is discovered that a capital cost that was incurred and paid in 2009 and had not previously been claimed, the proper reporting is to file an amended 2009 AC2 as this reporting year is still open. The costs should not be included in the 2013 AC2 filing or any other open reporting year. This is due to the different FERR in each reporting year.

If you have any questions or concerns please contact Robert Sonego at 403-297-8774 or Robert.Sonego@gov.ab.ca

Statutory Requirement and Recalculation of 2009 Royalty

A production year becomes statute barred on December 31st, four years after the end of a production year. Once a year has become statute barred, calculation or recalculation of royalty does not occur on a monthly basis. Section 38 of the Mines and Minerals Act provides for recalculation of royalty that can be initiated in two ways:
1. On the department's initiative in conjunction with an audit or examination; or
2. At the request of a royalty payer.

Department Initiated Amendments
Please refer to Attachment 1 for a list of wells under the Otherwise Flared Solution Gas (OFSG) that require the fifth (5th) year to be open for the 2009 production year. For more information, please e-mail GasRoyaltyPrograms@gov.ab.ca.

2009 Production Year Audits in Progress at the end of 2013

The 2009 production year becomes statute barred on December 31, 2013.
Non-operator partners are advised that certain Enhanced Oil Recovery Schemes, CO2 Project

Credit claims, allowable costs (including costs reported at facilities where fractionation occurs), custom processing fees, capital costs, custom processing adjustment factor (CPAF), and volumetric reporting discrepancy audits are currently in progress.

It is anticipated that these audits will be completed before December 31, 2013. However, should circumstances warrant, completion of these audits will occur in 2014. Attached is a list of facilities affected by the outstanding custom processing adjustment factor review and the AC2 review. All facility cost centres linked to the noted facility are open for a potential review.

Royalty clients are also reminded that amendments received by the Department in the fourth year following the production year may be subject to audit. If the amendments are received late in the fourth year and insufficient time is available for the Department to commence a review of the amendments prior to the end of the year, the Department reserves the right to commence the audit at the beginning of the fifth year.

If you have any questions, please contact Kris Pretty of the Compliance & Assurance branch at 403-297-8785.

Industry Recalculation of 2009 Royalty

Industry initiated royalty recalculation requests for the 2009 production year must be submitted in writing to the attention of Olga Marocco, Manager, Volumetric & Cost Reporting, Gas Royalty Operations. This request must be received by the department on, or before, December 31, 2013 and it must include the following:

- Identification of the recalculation facility or facilities
- A list of the royalty variables proposed for recalculation
- The reason for the recalculation
- The production year of the recalculation
- An order of magnitude estimate (i.e. >$100,000, >$1 Million, >$2 Million, etc.,) of the recalculation requested
- Identification of all royalty clients that may be impacted by the request (this is necessary, especially in situations where volumes may be cascaded to another client who is expected to respond to the cascade)
- Confirmation from the operator that the affected partner(s) have been notified
- A sample copy of the submission pertaining to a particular production month in paper or electronic format (e.g., excel)

If the request meets the department's terms and conditions for recalculation, it will be approved. A request made during the fourth year following the production year, must be completed before the end of the fifth year, with a reasonable time for a review by the department, prior to the end of the fifth year.

If you have any questions regarding this process, please contact your Volumetric & Cost Reporting portfolio representative, as identified in Section F of this bulletin.

Alberta Energy – Gas Royalty Operations Calendar

A 2014 calendar is attached, which provides critical filing dates that clients are required to meet with respect to Gas Royalty processing cut-off periods.

Changes to the Well Event Average Royalty Rate (WEARR) CSV File

Changes will be made to the WEARR csv file and will be reflected in the January 2014 billing period invoice (March 2014 calendar month). A column is being added to the WEARR report to report cases where the Rq rate is being defaulted to five (5) percent for injection credits. This scenario occurs when there is no production associated with the stream reported on the SAF/OAF.

If you have any questions regarding the enhancements to the default report, please contact your respective Volumetric & Cost Reporting portfolio representative as identified in Section F of this bulletin.

F. POINTS OF CONTACT

Quick Reference

Petrinex	Petrinexsupport@Petrinex.ca
V&CR	VCR1@gov.ab.ca
	VCR2@gov.ab.ca
	VCR3@gov.ab.ca
Gas Royalty Accounts	GasRoyaltyAccounts.Energy@gov.ab.ca
Royalty Features	GasRoyaltyPrograms@gov.ab.ca

Petrinex (formerly Petroleum Registry of Alberta)

The focal point for communications regarding preparations for, access to, or utilization of Petrinex is the Petrinex Service Desk.

Contact Information:
Phone: 403-297-6111 or 1-800-992-1144
Fax: 403-297-3665
Email: Petrinexsupport@Petrinex.ca
Website: www.Petrinex.ca

Volumetric & Cost Reporting

Volumetric & Cost Reporting is structured as a Business Associate client portfolio system, which assigns a given Business Associate to one of three teams. Listed below is the portfolio breakdown along with the Volumetric & Cost Reporting Team Leads and phone numbers. The portfolios are divided by company name and not by BA ID.

Example: If your company name is the "Gas Company" you would call the C – G team at 780-644-1202

Business Associate	Phone Number and E-mail Address	Team Lead
Numbered companies, A, B, H-P	780-644-1201 VCR1@gov.ab.ca	Joyce Chen
C – G	780-644-1202 VCR2@gov.ab.ca	Nicole LeBlanc
Q – Z	780-644-1203 VCR3@gov.ab.ca	Jyoti Bhambhani

Gas Royalty Reception: 780-422-8727
Fax: 780-427-3334 or 780-422-8732
Alberta Toll Free: 780-310-0000

Hours of operation are 8:15 a.m. to 4:30 p.m. Voice messages left after 4:30 p.m. will be answered the next business day.

In situations where a company has just amalgamated or purchased another company, the general rule is to call the team that is responsible for the "Supra" business associate, or Royalty payer. Below are some guidelines for clients who are unsure which Volumetric and Cost Reporting Team to call regarding their questions.

1. **Amalgamation/consolidation** - Call the team responsible for the "Supra" business associate (Royalty Payer).

   i.e. ABC Oil and Gas amalgamates with Zed Exploration and Zed is the amalgamator (royalty payer). When calling Volumetric and Cost Reporting regarding business for ABC Oil and Gas, you would call Team 3 (Q-Z) (780-644-1203) because Zed Exploration is now the Supra business associate and royalty payer. This rule would apply even if you were calling regarding business that is prior to the acquisition or amalgamation.

2. **Asset Purchase** - Call the team responsible for your company.
   i.e. 123 Gas purchases the assets of TSP Exploration, but not the company. When calling Volumetric and Cost Reporting regarding business for 123 Gas, you would call Team 1 (# Co., A, B, & H-P) (780-644-1201) because you have only purchased assets.

3. **Consultants/service providers** - If you have a contract to provide production accounting services to a company, call the team responsible for your client's company.
   i.e. Paul Snow Consulting Services enters into a contract with Duckback Oil and Gas and Olive Oil and Gas. Paul Snow would contact Team 2 (C-G) (780-644-1202) to discuss Duckback Oil business and Team 1 (# Co., A, B, & H-P) (780-644-1201) to discuss Olive Oil and Gas business. At the time the contract is signed, Paul Snow would have had each company notify the appropriate team that he was authorized for their company.

Management Information

Effective March 1, 2013, all royalty deposit inquiries are to be forwarded to the Royalty Accounting Team at GasRoyaltyAccounts.Energy@gov.ab.ca.

Royalty Accounting

All inquiries or requests that relate to royalty accounting (e.g. Transfers, Refunds, Interest, Statement of Account, Collections and Royalty Deposits) should be forwarded to the Royalty Accounting Team at GasRoyaltyAccounts.Energy@gov.ab.ca.

Royalty Features

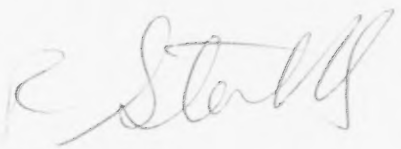
All inquiries or requests that relate to royalty programs (e.g. Natural Gas Deep Drilling Program, New Well Royalty Rates and Otherwise Flared Solution Gas Royalty Waiver Program) should be forwarded to the Royalty Features team at GasRoyaltyPrograms@gov.ab.ca.

Alberta Energy Internet

Prices, Royalty Rates and Transportation Information are available on the Alberta Energy Internet address: www.energy.alberta.ca, from "Our Business", navigate to "Natural Gas", "About Natural Gas", "Prices", "Alberta Natural Gas Reference Price (ARP)". In addition, both the Gas Royalty Information Bulletins and Information Letters are also available under "Our Business", navigate to "Natural Gas", "Legislation, Guidelines & Policies".

Reference Prices and Valuation Allowances Calculation Information

Pricing & Analysis
300, 801 – 6 Avenue SW
Calgary, Alberta T2P 3W2
Telephone: 403-297-5514
Fax: 403-297-5400



Richard Stokl
Director, Gas Royalty Operations
Royalty Operations

Attachment 1

Otherwise Flared Solution Gas Royalty Waiver Program (OFSG)
100142907204W600
100083307811W500

Attachment 2

All FCCs attached to the noted facilities are up for potential review

ABGP0001001	ABGP0001193	ABGP0001574	ABGP0077308	ABGS0003182	ABGS0006349
ABGP0001002	ABGP0001194	ABGP0001577	ABGP0077324	ABGS0003191	ABGS0006402
ABGP0001004	ABGP0001197	ABGP0001578	ABGP0078091	ABGS0003237	ABGS0006446
ABGP0001007	ABGP0001202	ABGP0001582	ABGP0083567	ABGS0003249	ABGS0006490
ABGP0001012	ABGP0001203	ABGP0001584	ABGP0083746	ABGS0003268	ABGS0077903
ABGP0001013	ABGP0001210	ABGP0001585	ABGP0084773	ABGS0003309	ABGS0078774
ABGP0001016	ABGP0001214	ABGP0001603	ABGP0086283	ABGS0003322	ABGS0079535
ABGP0001018	ABGP0001215	ABGP0001606	ABGP0086883	ABGS0003336	ABGS0079611
ABGP0001021	ABGP0001217	ABGP0001610	ABGP0087651	ABGS0003360	ABGS0079865
ABGP0001022	ABGP0001220	ABGP0001614	ABGP0087677	ABGS0003366	ABGS0080502
ABGP0001024	ABGP0001222	ABGP0001617	ABGP0087898	ABGS0003389	ABGS0080754
ABGP0001028	ABGP0001224	ABGP0001622	ABGP0088446	ABGS0003400	ABGS0082610
ABGP0001033	ABGP0001226	ABGP0001623	ABGP0088516	ABGS0003427	ABGS0083316
ABGP0001034	ABGP0001227	ABGP0001624	ABGP0088615	ABGS0003497	ABGS0084410
ABGP0001036	ABGP0001230	ABGP0001625	ABGP0089584	ABGS0003499	ABGS0084441
ABGP0001037	ABGP0001231	ABGP0001628	ABGP0089756	ABGS0003513	ABGS0084595
ABGP0001038	ABGP0001239	ABGP0001635	ABGP0089955	ABGS0003530	ABGS0084730
ABGP0001039	ABGP0001244	ABGP0001637	ABGP0090090	ABGS0003562	ABGS0085132
ABGP0001042	ABGP0001245	ABGP0001638	ABGP0093277	ABGS0003568	ABGS0085294
ABGP0001043	ABGP0001248	ABGP0001641	ABGP0094071	ABGS0003587	ABGS0085328
ABGP0001044	ABGP0001249	ABGP0001644	ABGP0094954	ABGS0003632	ABGS0085338
ABGP0001045	ABGP0001252	ABGP0001647	ABGP0096335	ABGS0003687	ABGS0085522
ABGP0001047	ABGP0001254	ABGP0001651	ABGP0096963	ABGS0003709	ABGS0085534
ABGP0001048	ABGP0001256	ABGP0001655	ABGP0099099	ABGS0003713	ABGS0086469
ABGP0001050	ABGP0001267	ABGP0001662	ABGP0099238	ABGS0003734	ABGS0087071
ABGP0001051	ABGP0001267	ABGP0001663	ABGP0103480	ABGS0003780	ABGS0088024
ABGP0001054	ABGP0001268	ABGP0001666	ABGP0104350	ABGS0003808	ABGS0088173
ABGP0001056	ABGP0001269	ABGP0001668	ABGP0105487	ABGS0003841	ABGS0088576
ABGP0001056	ABGP0001278	ABGP0001672	ABGP0105488	ABGS0003855	ABGS0088984
ABGP0001057	ABGP0001280	ABGP0001675	ABGP0105489	ABGS0003932	ABGS0090427
ABGP0001058	ABGP0001281	ABGP0001677	ABGS0002208	ABGS0004006	ABGS0090714
ABGP0001060	ABGP0001285	ABGP0001678	ABGS0002230	ABGS0004012	ABGS0091305
ABGP0001062	ABGP0001292	ABGP0001685	ABGS0002325	ABGS0004038	ABGS0091894
ABGP0001063	ABGP0001296	ABGP0001687	ABGS0002329	ABGS0004047	ABGS0093112
ABGP0001067	ABGP0001298	ABGP0001688	ABGS0002365	ABGS0004076	ABGS0093113
ABGP0001068	ABGP0001301	ABGP0001690	ABGS0002387	ABGS0004108	ABGS0093115
ABGP0001069	ABGP0001305	ABGP0001694	ABGS0002403	ABGS0004111	ABGS0093885
ABGP0001070	ABGP0001311	ABGP0001695	ABGS0002433	ABGS0004174	ABGS0095343
ABGP0001072	ABGP0001315	ABGP0001696	ABGS0002434	ABGS0004205	ABGS0096299
ABGP0001075	ABGP0001317	ABGP0001698	ABGS0002438	ABGS0004222	ABGS0096666
ABGP0001078	ABGP0001327	ABGP0001699	ABGS0002447	ABGS0004226	ABGS0097985
ABGP0001080	ABGP0001331	ABGP0001713	ABGS0002452	ABGS0004238	ABGS0100077
ABGP0001081	ABGP0001334	ABGP0001718	ABGS0002462	ABGS0004303	ABGS0100871
ABGP0001082	ABGP0001338	ABGP0001719	ABGS0002469	ABGS0004321	ABGS0101039
ABGP0001084	ABGP0001343	ABGP0001720	ABGS0002473	ABGS0004340	ABGS0101951
ABGP0001085	ABGP0001350	ABGP0001728	ABGS0002491	ABGS0004364	ABGS0106858
ABGP0001088	ABGP0001351	ABGP0001730	ABGS0002497	ABGS0004380	
ABGP0001089	ABGP0001353	ABGP0001731	ABGS0002498	ABGS0004388	
ABGP0001091	ABGP0001357	ABGP0001732	ABGS0002500	ABGS0004391	
ABGP0001093	ABGP0001360	ABGP0001735	ABGS0002508	ABGS0004409	
ABGP0001096	ABGP0001365	ABGP0001737	ABGS0002510	ABGS0004432	
ABGP0001097	ABGP0001370	ABGP0001740	ABGS0002516	ABGS0004453	
ABGP0001100	ABGP0001377	ABGP0001741	ABGS0002529	ABGS0004457	
ABGP0001105	ABGP0001381	ABGP0001742	ABGS0002540	ABGS0004473	
ABGP0001107	ABGP0001383	ABGP0001744	ABGS0002541	ABGS0004480	
ABGP0001108	ABGP0001386	ABGP0001751	ABGS0002568	ABGS0004503	
ABGP0001113	ABGP0001392	ABGP0001761	ABGS0002576	ABGS0004533	
ABGP0001114	ABGP0001394	ABGP0001766	ABGS0002601	ABGS0004542	
ABGP0001115	ABGP0001402	ABGP0001779	ABGS0002605	ABGS0004543	
ABGP0001118	ABGP0001406	ABGP0001780	ABGS0002611	ABGS0004559	
ABGP0001121	ABGP0001407	ABGP0001785	ABGS0002635	ABGS0004566	
ABGP0001122	ABGP0001408	ABGP0001786	ABGS0002638	ABGS0004586	
ABGP0001123	ABGP0001419	ABGP0001788	ABGS0002639	ABGS0004630	
ABGP0001125	ABGP0001427	ABGP0001798	ABGS0002642	ABGS0004672	
ABGP0001127	ABGP0001433	ABGP0001838	ABGS0002646	ABGS0004680	
ABGP0001129	ABGP0001437	ABGP0001839	ABGS0002652	ABGS0004685	
ABGP0001130	ABGP0001443	ABGP0001840	ABGS0002653	ABGS0004686	
ABGP0001131	ABGP0001445	ABGP0001841	ABGS0002654	ABGS0004691	
ABGP0001132	ABGP0001456	ABGP0001850	ABGS0002655	ABGS0004710	
ABGP0001133	ABGP0001458	ABGP0001853	ABGS0002656	ABGS0004719	
ABGP0001134	ABGP0001464	ABGP0001854	ABGS0002674	ABGS0004741	
ABGP0001138	ABGP0001472	ABGP0001855	ABGS0002686	ABGS0004766	
ABGP0001141	ABGP0001477	ABGP0001858	ABGS0002687	ABGS0004767	
ABGP0001143	ABGP0001480	ABGP0001859	ABGS0002705	ABGS0004768	
ABGP0001144	ABGP0001482	ABGP0001861	ABGS0002707	ABGS0004824	
ABGP0001147	ABGP0001486	ABGP0001864	ABGS0002736	ABGS0004836	
ABGP0001148	ABGP0001499	ABGP0001868	ABGS0002742	ABGS0004850	
ABGP0001149	ABGP0001506	ABGP0001872	ABGS0002745	ABGS0004890	
ABGP0001150	ABGP0001507	ABGP0001875	ABGS0002778	ABGS0004897	
ABGP0001153	ABGP0001516	ABGP0001878	ABGS0002789	ABGS0006056	
ABGP0001155	ABGP0001518	ABGP0001880	ABGS0002816	ABGS0006058	
ABGP0001156	ABGP0001520	ABGP0001885	ABGS0002836	ABGS0006060	
ABGP0001157	ABGP0001524	ABGP0001891	ABGS0002867	ABGS0006073	
ABGP0001158	ABGP0001525	ABGP0001892	ABGS0002872	ABGS0006080	
ABGP0001159	ABGP0001527	ABGP0001894	ABGS0002895	ABGS0006097	
ABGP0001161	ABGP0001530	ABGP0001895	ABGS0002899	ABGS0006108	
ABGP0001163	ABGP0001531	ABGP0001910	ABGS0002946	ABGS0006111	
ABGP0001164	ABGP0001534	ABGP0001960	ABGS0002958	ABGS0006138	
ABGP0001165	ABGP0001535	ABGP0001965	ABGS0003031	ABGS0006150	
ABGP0001169	ABGP0001536	ABGP0001969	ABGS0003038	ABGS0006168	
ABGP0001172	ABGP0001537	ABGP0001970	ABGS0003040	ABGS0006181	
ABGP0001173	ABGP0001542	ABGP0001976	ABGS0003073	ABGS0006195	
ABGP0001177	ABGP0001543	ABGP0001987	ABGS0003082	ABGS0006285	
ABGP0001179	ABGP0001545	ABGP0001990	ABGS0003083	ABGS0006302	
ABGP0001181	ABGP0001547	ABGP0075252	ABGS0003103	ABGS0006308	
ABGP0001184	ABGP0001549	ABGP0075995	ABGS0003120	ABGS0006318	
ABGP0001186	ABGP0001561	ABGP0077070	ABGS0003123	ABGS0006322	
ABGP0001189	ABGP0001566	ABGP0077266	ABGS0003147	ABGS0006327	
ABGP0001191	ABGP0001572	ABGP0077288	ABGS0003156	ABGS0006335	

January 2014

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day. NOTE 2: 2010 production year becomes Statute Barred Dec. 31, 2014.			1 New Years	2	3	4
5	6	7	8	9	*10* *NGL*	11
12	13	14	15 SAF/OAF, VA4, RGA, Infrastructure	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	**31** RMF2, RMF3, PW1	

February 2014

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day. NOTE 2: 2010 production year becomes Statute Barred Dec. 31, 2014.						1
2	3	4	5	6	7	8
9	10 NGL	11	12	13	14	15 SAF/OAF, VA4, RGA, Infrastructure
16	17 Family Day	18	19	20	21	22
23	24	25	26	27	28 RMF2, RMF3, PW1	

March 2014

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day. NOTE 2: 2010 production year becomes Statute Barred Dec. 31, 2014.						1
2	3	4	5	6	7	8
9	10 NGL	11	12	13	14 SAF/OAF, VA4, RGA, Infrastructure	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31 GR2, AC4, RMF2, RMF3, PW1					

April 2014

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1	2	3	4	5
6	7	8	9	10 NGL	11	12
13	14	15 SAF/OAF, VA2, VA3, VA4, RGA, Infrastructure	16	17	18 Good Friday	19
20	21 Easter Monday	22	23	24	25	26
27	28	29	30 AC2, RMF2, RMF3, PW1	NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day. NOTE 2: 2010 production year becomes Statute Barred Dec. 31, 2014.		

May 2014

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day. NOTE 2: 2010 production year becomes Statute Barred Dec. 31, 2014.				1	2	3
4	5	6	7	8	9	10 NGL
11	12	13	14	15 SAF/OAF, AC3, AC5, VA4, RGA, Infrastructure	16	17
18	19 Victoria Day	20	21	22	23	24
25	26	27	28	29	30	31 RMF2, RMF3, PW1

June 2014

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2	3	4	5	6	7
8	9	10 NGL	11	12	13	14
15 SAF/OAF, VA4, RGA, Infrastructure	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30 RMF2, RMF3, PW1	NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day. NOTE 2: 2010 production year becomes Statute Barred Dec. 31, 2014.				

July 2014

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day. NOTE 2: 2010 production year becomes Statute Barred Dec. 31, 2014.		1 Canada Day	2	3	4	5
6	7	8	9	10 NGL	11	12
13	14	15 SAF/OAF, VA4, RGA, Infrastructure	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31 RMF2, RMF3, PW1		

August 2014

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day. NOTE 2: 2010 production year becomes Statute Barred Dec. 31, 2014.					1	2
3	4 Civic Holiday	5	6	7	8	9
10 NGL	11	12	13	14	15 SAF/OAF, VA4, RGA, Infrastructure	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31 RMF2, RMF3, PW1						

September 2014

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1 Labour Day	2	3	4	5	6
7	8	9	10 NGL	11	12	13
14	15 SAF/OAF, VA4, RGA, Infrastructure	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30 RMF2, RMF3, PW1	NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day. NOTE 2: 2010 production year becomes Statute Barred Dec. 31, 2014.			

October 2014

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day. NOTE 2: 2010 production year becomes Statute Barred Dec. 31, 2014.			1	2	3	4
5	6	7	8	9	10 NGL	11
12	13 Thanksgiving	14	15 SAF/OAF, VA4, RGA, Infrastructure	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31 RMF2, RMF3, PW1	

November 2014

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day. NOTE 2: 2010 production year becomes Statute Barred Dec. 31, 2014.						1
2	3	4	5	6	7	8
9 NGL	10	11 Remembrance Day	12	13	14 SAF/OAF, VA4, RGA, Infrastructure	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30 RMF2, RMF3, PW1						

December 2014

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1	2	3	4	5	6
7	8	9	10 NGL	11	12	13
14	15 SAF/OAF, VA4, RGA, Infrastructure	16	17	18	19	20
21	22	23	24 Christmas Eve	25 Christmas Day	26 Boxing Day	27
28	29	30	31 RMF2, RMF3, PW1	NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day. NOTE 2: 2010 production year becomes Statute Barred Dec. 31, 2014.		